IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX APPEAL (L) NO.940 OF 2005

The Commissioner of Income Tax .. Applicant.

Versus

Indian Oil Tankers Ltd. .. Respondent.

Mr.Ashok Kotangale for the applicant.

Ms.Vasanti B. Patel for the respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 28th AUGUST, 2007.

P.C. :

1. Learned counsel for the respondent draw our attention to the judgment of this Court in Otis Elevator Co. (India) Limited V/s. C.I.T. reported in 195 I.T.R. 682.

2. In view of said judgment, in our opinion, question of law as framed in this appeal would not arise. Hence, appeal dismissed.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)